

A CORPORATE CULTURE PATTERN TO MANAGE BUSINESS ETHICS

Abstract

Within the general frame of proposals for an adequate management of business ethics, this paper is based on the vision of corporate culture as a pattern to achieve such purpose. If we consider ethics as a specific value of corporate culture, we may resort to the mechanism of cultural change and implementation in order to manage ethics. Despite the difficulties it entails in terms of time and money investment, this procedure is one of the safest ways to reach ethical values which are known, shared and then practiced by all the members of a corporation, whatever the category. From this central standpoint, and basing ourselves on our own proposal for the management of culture, we shall describe which specific steps must be taken in order to achieve a set of ethical values which are both realistic and furthermore shared by all collaborators of an organization.

Keywords

Organizational Culture. Business Ethics. Organizational Change and Behaviour.

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I. Corporate culture as a way to understand the ethical values of a corporation.

As Vogel (1991) reminds us, the present interest in business ethics results from the need to offer new answers to old problems, which have existed since ethics began to be studied as a part of business activity, when market economy started to emerge 750 years ago.

In this perspective, Donaldson & Dunfee (1994) believe that research in corporate ethics may be carried out by means of empirical research, that is, through notions describing and explaining issues like motivation or the connection between ethical behaviour and financial results; the question would be "what ethics is". On the other hand, research may be based on conceptual aspects, which, although they are not necessarily present in business practice, guide us towards "what ethics must be". Unfortunately, neither of these trends have fostered a culture model for business.

An initial approach to assess the influence of culture upon ethics, and vice versa, lies in analyzing how the sociological culture causes, for instance, that firms located in different geographic environments should have ethical beliefs which are valid for each of them, although there are differences between such beliefs. Interesting work on this topic can be found in Armstrong (1996), Gundling (1991) and Puffer & McCarthy (1995).

Nevertheless, it is the study of corporate culture that offers us a closer vision of how to improve the ethical behaviour of corporations. If we consider that corporate culture is a set of values, symbols and rituals shared by the members of a certain firm, describing the way things are done within an organization when solving internal managerial problems, together with those related to customers, suppliers and environment, we may easily observe that business ethics is a component of organizational culture, and a very important one at that. From this point of view, Deetz (1985) has stated that cultural research does not only include theoretical and epistemological issues, but also ethical ones.

Once ethics is seen within the framework of corporate culture, Sinclair (1993) points out that there are two ways of managing culture so that an organization is ethical:

- A. Creating a strong, individualized culture with ethical values.
- B. Generating subcultures by departments and groups of persons with ethical values.

It is our belief that any of the previous methods is perfectly valid, for what matters is the results obtained, i.e. the achievement of an ethical culture which is suitable for an organization and as widely shared as possible, in such a way (Lozano, 1996) that ethics may account, in global terms, for the specific culture and the decision-making process of the corporation.

At the same time, since we are talking about an ethical culture, it is a basic requirement that these values should be shared by all the members of a corporation, and not only present in the mind of some manager in charge of the “ethical issues” of the organization. In this line of thought, we can perfectly understand that authors like Ackoff (1987) and Sashkin (1984) should attach so much importance to the involvement of employees in the ethical issues of the firm.

However, the problem arises when the ethical behaviour is not a shared one, and there are both managers and employees that do not have the desired ethical attitude, which results in an extremely weak set of beliefs. In this case (Dobson, 1990), the existence of a non ethical culture will lead to changes which will stem from economic needs and not from ethical ones.

In this environment, we now propose a methodology for an efficient management of ethics, based on organizational culture notions. This is a methodology that should be valid, both to modify a non desired ethical culture, and to implement an ethical culture which is widely shared by all members of a corporation.

II. A methodology for the management of the cultural values of business ethics.

If we see business ethics as a component of corporate culture, any serious prospect of changing, implementing or improving ethics may be supported by techniques that permit a management of culture. From this central standpoint, and basing ourselves on our own proposal for the management of culture, we shall now describe which specific steps must be taken in order to achieve a set of ethical values which are both realistic and furthermore shared by all collaborators of an organization.

1. Finding out which ethical values are currently accepted.

The logic of this lies in the fact that it is pointless to start a process of rectifying or improving a phenomenon which is not known in depth. Besides, it is necessary not only to define the ethical values which exist within a corporation, but it is also a must to detect to which extent they are shared.

The importance of this is due to the fact that, perhaps, there might be some department or section whose behaviour deviates from the current cultural orientation and resembles, to some extent, the desired corporate ethical spirit. In this case, by encouraging and rewarding the said group, its way of doing things would spread to the whole corporation. However, these steps can only be made when there has been a previous analysis of the qualitative situation which prevails in the firm; in this respect, Allen *et al.* (1987, based on Human Resources Institute, 1979) show an interesting questionnaire for a diagnosis of the kind of ethics existing in an organization.

Nevertheless, if we bear in mind that business ethics as a value is a component of organizational culture, its existence as such will be conditioned by those values being shared by all members of a firm. Therefore, this kind of questionnaire must be answered not only by managers, but by all collaborators of the organization, thus showing the views and opinions of shareholders, suppliers and customers of the organization concerning the ethics of their business relationships with the firm.

In this way, we can see that it is not so simple to make a diagnosis of the ethical values of a corporation, for they involve many people, and not only the opinion of those who occupy the position of managers.

2. Determining whether it is necessary to supplement or modify ethical beliefs.

It should be emphasized here that ethical reorientations will be approved of when there are large profits, whatever their nature, and in absolute terms the advantages involved will be greater than any obstacles such operation entails.

In this sense, we should remind that, despite the growing importance attached to ethical values by all scholars and also by managers, there are still those who believe that ethics is not necessary in business. According to Melé (1991), the reasons argued for this are the following:

A. Firstly, there are those who believe that the aim of a firm is earning and winning (money, markets, power...) beyond any ethics.

B. Others will not go so far, and see business as a sort of game which demands different ethics than that ruling the behaviour of people in their social lives. Thus, within a firm there would be a number of principles about what is good, which would differ from those in force in other walks of life. Actually, those "rules of the game" would no longer be considered ethics, since ethics by definition would indicate the basic principles guiding a correct behaviour, whatever the context.

C. The third argumentation is based on the notion that the only thing a firm, and those working for it, should be concerned about is earning money. The mechanisms of market economy will regulate the best ethical results, or public bodies will seek to solve (by means of suitable laws) the social problems that may arise, without the firm needing to worry about ethical issues.

This third view has been subject to criticism, due to its simplistic character. Indeed, abiding by the law (supposing that the law is a fair one), respecting agreements and being honest, are necessary conditions for an ethical behaviour, but they are not enough. Dumping dangerous waste in places where it may endanger the health of other people, abusing natural resources, using subliminal advertising, selling not very safe products or treating workers in an inconsiderate way, are not always activities which are legally forbidden and neither do they go against any contract; however, everybody will realize the lack of ethics in these practices.

Given this view, we may wonder if an ethical behaviour will be profitable for a firm, both regarding employees and third parties (customers, suppliers, competitors and the whole of society).

In this respect, Gómez (1990) has suggested a number of reasons why we should be ethical when managing a firm:

- An awareness of solidarity, and therefore, that any harm which is done will always result in somebody suffering it.
- An awareness of alterity (*alter ego*), i.e., a new vision of the traditional principle “do not do unto others what you do not want anyone to do to you”;
- Fear of the negative consequences affecting the honour and respectability of the firm;
- Fear of legal sanctions.

In addition to this, we must remember that we are analyzing ethics in a business environment, which means that, as Hosmer (1994) points out, ethics must be included within strategic planning, in order to build a set of beliefs that are valid for all members of a firm. The reason for this is clear: beliefs generate a compromise, a compromise involves an effort, and any effort which is cooperative, innovating and strategically directed, is essential for success within a global competition economy. Ethics must be a central issue, and not a secondary one, in anything related to business management.

Therefore, we should progressively “permeate” the staff with the idea that, in order to achieve the purposes desired, all must simultaneously accept that the present ethical values are not adequate, or simply, non-existent. As a reinforcing measure, it would be positive that those in charge of the firm should challenge the whole set of values, and furthermore, that such acknowledgment should be made in public, so as to start creating an awareness among the members of the economic unit.

It is clear that, once this process has started, it should continue until the end because, if after criticizing the present situation, the managers fall back and content themselves with what there was before, the confusion created would be so serious that the damage could be irreparable. To sum up, so far we know the existing values, the definition of the ethical purposes of the firm and the degree of confrontation between the two. If there is no contradiction, the methodology should stop here; otherwise, we would proceed to the next stage.

3. Clearly defining the kind of ethical culture which is needed and creating an ethical code.

This is a vital step, because it will eventually determine all the steps which are taken. Besides, as the present situation is already known, the intensity of the correcting effort may be quantified. On some occasions a global change in the orientation of ethical values is required, as would be the case of a firm acting in an unethical way in all its activities; in other circumstances, it will be enough to encourage or modify only some aspect.

It must be remembered that ethical values must be useful for future activities, which have not been explicitly stated, but the content of which will be related to this qualitative orientation. It is unthinkable, for reasons of cost and time, to keep changing the values in order to implement different projects. Besides, the unstable corporate personality that would be created in between the processes would be a clearly negative one, for, in this adaptation stage, the organization suffers a void in ethical values that spreads confusion over all business tasks.

The clearest way to define ethical values is through the elaboration of an ethical code, which permits a quick visualization of which are the purposes desired. In this sense, it would be suitable to distinguish, alongside with Murphy (1989) between *corporate creed* and *ethical code*. The former establishes, in a general way, the organizational ethical values, whereas the latter is a specific set of guidelines which must be kept to and developed in all functional areas of a firm. It is obvious (Vitell *et al.*, 1993) that, in principle, individuals are more ethical if a corporation has a written, formal code, and less ethical otherwise.

As for the effects of the presence of an ethical code, Gellerman (1989) points out three of them, the first two positive and the third one negative:

A. It allows us to explain ethical aspects which were not understood or were not clear enough. This is also the view held by Smith (1995), for whom one way of making business ethics more relevant for decision-making is by admitting that many ethical issues in a firm may be specified more exactly.

B. Employees know which actions are likely to get them into trouble.

C. The ethical code shifts the responsibility of the firm's bad behaviour towards one or several individuals. Thus, an ethical code may be a way in which a firm may wash its hands and shift the ethical responsibility of bad actions towards its employees.

In this line of thought, G  linier (1991) is much more specific, when he lists the main advantages of the existence of such document:

A. It allows employees to be aware of a number of legal or contract duties which, should this document not exist, they would not be aware of: confidentiality, conflicts of interests, non discrimination, presents, etc.

B. It informs the staff about the practices and values of the firm, a clear understanding of which will increase the employees' job efficiency and motivation.

C. It helps the newly arrived to integrate within the organization, for by means of this code they become aware, through the right process, which their position must be in certain situations.

D. If the code contains those actions which are not only unethical, but also illegal, it will have a greater power as a deterrent, which will be even greater if there is a legal department with enough jurisdiction to ensure its implementation.

To these advantages, we may add that stated by Jones (1995), which lies in the fact that employees will not generate cost transaction situations, because they will not take advantage of the chances that arise to provoke them.

Moving on to a different aspect, we agree with Ciulla (1991) that ethical codes are very similar in many firms, and they involve issues such as staff behaviour, community and environment, customers, shareholders, suppliers, political interests and technology and innovation. Also, firms usually carry out research on others' codes before writing their own.

However, if we bear in mind the central idea of this paper, which states that business ethics is a part of corporate culture, we must say that a literal extrapolation of the ethical code of a firm to another does not guarantee the same results. This is due to the fact that culture is to a corporation what personality is to an individual, or in other words, it is unique, and hence the specific ethical manifestation cannot be identical.

Concerning this point, Koontz & Weihrich (1993) have warned that, despite the existence of these declarations of what ethical principles must be followed, the mere fact of presenting a code is not enough, and it is essential to create an ethics committee in order to institutionalize an ethical behaviour. Even Mathews (1988) has observed that ethical codes by themselves cannot offer real answers to the ethical dilemmas raised by people within corporations.

Following all these ideas, we may say that ethical behaviour constitutes a cultural behaviour of a company, and therefore, if the creation of an ethical code is an essential step to generate a favourable attitude towards the new principles, such principles will become shared ethical values when

the whole process of implementation or modification of the ethical culture has been developed satisfactorily. This leads us to the following stage.

4. Involving managers within the transformation or implementation of ethical values.

Since the decision to modify the ethical values in an organization is made initially at a higher level, managers should be the first group to accept it (Argandoña 1991). This point of view coincided with that by Stoner (1989), who states that managers play a key role in the achievement of an ethical business culture.

This stage possesses such an importance, that if these beliefs are not spread among those who make critical decisions within a company, such beliefs will hardly be reflected in them. This is well illustrated by Hunt *et al.* (1989), who underline that corporate ethical values are considered to be a combination of both the ethical values of managers and the formal and informal policies of the corporation concerning ethics.

Indeed, on many occasions employees imitate their managers; if the latter are well aware of the new ethical values, changes are more likely to take place. By introducing and developing strategic plans which agree with the desired ideals, the rest of managers may realize to which extent their efforts may converge. This emulation technique, which is valid for those which occupy the highest posts in the organizational board, is still more useful at operational levels.

Until the managers do not accept as a group, even if it is only by a simple majority, the ethical conceptions needed to promote future projects, it is to be expected that the introduction of these values among operational groups runs the risk of failure, as there may be some manager wrongly explaining or interpreting them.

Therefore, it does not suffice to say that there is an ethical code and it is a positive step, but also managers must agree with these principles and put them into practice. Badaracco & Webb (1995) are very explicit in this respect, when they state that, in terms of business culture, statements by

senior managers on business ethics are of little import, for actions are what matters. When a senior manager chooses what is ethically correct, it is easier to sell a signal which is clearly understood.

On many occasions, having to accept a previously elaborated ethical code may be beneficial, for it leads to a reflection on oneself. In this way, as the managers put it into practice, it may result on some of its parts being modified; this constitutes an enrichment, and it shows that it is a live document which can be constantly improved.

So far, we may talk about the existence of a *managerial ethical culture*. It is a culture, for it is a set of shared values, accepted by a specific group; it is ethical, for such beliefs are of that nature; and it is managerial, for it concerns exclusively the highest organizational level within the corporation.

5. Transmitting to collaborators the desired ethical culture.

Although the previous stage is fundamental for the modification of the paradigm we are dealing with, this is also a basic one, for shared beliefs are above any organizational hierarchy. We must not forget that, for an ethical culture to be meaningful, it must incorporate a complete acceptance by all members of the company.

Looking at the subject from a different point of view, we must admit that, as this is now a much larger group, whose ideas are in principle different from those of a higher hierarchical level, the exact flow of information may be catalized contrary to what is expected. In addition to this, the degree of perception changes from one person to another. Therefore, it is fundamental that, when ethical values are transmitted, they represent the point of view of both managers and employees.

Going back to the notion that managers must exemplify the new common ideology, we consider that, as the origin of this wide variety of perceptions, the interpretations may be different. If, in addition to this, the managers start out with very different ideals, it can be understood to which extent communication may be distorted. However, as Hosmer (1995) has

remarked, ethical beliefs are based on firstly transmitting ethical principles.

In a similar way, this communication must possess an unavoidable feature, i.e. only offering and asserting what is really likely to happen within a corporation; this is due to the fact that, should it not happen like this, disappointments may arise which will indirectly result in an increased uncertainty, thus creating a certain mistrust among employees. Hence the importance of the previous stage concerning the compromise of managers in the ethical field.

In a few words, this communication must be as direct as possible, and no promises must be made if they cannot be fulfilled later. At the same time, the reasons for these ethical values will be explained, together with the benefits they will entail. The immediate effect will be that a greater ease to change beliefs, but above all the elimination, either complete or partial, of the tensions deriving from the staff not knowing how to behave and carry out their tasks within a firm. A parallel view is that the communication of these values in itself constitutes, in turn, an ethical imperative. Jones (1985) explains that manipulation is unethical when individuals are not informed immediately about the nature of an experiment or business activity that affect them; it would also be unethical if the experiment may harm the person that takes part in it, or when participation is compulsory.

So far, after all these stages, all the members of an organization should know which is the ethical orientation desired; a different matter is whether they accept it or not. For this purpose, the following points are listed, in order to inspire a certain degree of shared conviction.

6. Managing the ethical symbology.

As a rule, the mere statement of the desired values will not suffice; this is why the modification or implementation of ethical beliefs must be supported by an approach to the symbols that allow an identification of the right ethical behaviour. Due to the specific nature of ethics, these symbols will be basically non-material ones. Thus, it is logical to believe that the

fundamental symbol would consist in managers showing in their daily activity with employees, customers, suppliers, shareholders, etc. an absolute consistency with ethical values, for after informing the staff about the priorities in this field, one must act accordingly.

In this sense, Butcher (1985) considers that the symbols of business culture suggest that they can be a powerful source of motivation. More precisely, they may manage the behaviour and determine the aims of a business. The right symbols may rule the organizational culture to such an extent, that an unethical behaviour would be unthinkable.

Together with these appreciation, a likely boost would be given by rewarding, even if it is by way of mere verbal recognition, those who follow the desired ethical behaviour. However, it must be remembered that, as every organization has its own personality, the specific materialization of, for instance, a monetary reward, will not be the same for every firm.

7. Reformulating training procedures in such a way that they include the desired ethical values.

The logic of this is that it is more feasible to train the staff in a cultural ethics than modifying it. The advantage of this lies in the fact that it is not necessary to restructure the ideas of new collaborators concerning the firm, but rather, as the starting point is an immature conception, it becomes possible to accept a number of beliefs without suffering personal confusion. On the contrary, when a way of working has been already accepted within a company, the transformation of ethical values implies the recognition that the previously accepted foundations were not the best ones, which results in a higher degree of anxiety. This should be solved by intensifying a socialization effort, based on the ideal ethical beliefs.

In addition to structuring ethical values alongside all training procedures, whatever the nature, one must consider the organization of specific courses on ethics, which would amount to following the advice given by Drake and Drake (1988) on the development of training programmes to implement corporate values. These programmes must

explain the legal and ethical principles and show practical examples which can be used as guidance.

However, and after all that has been said so far, Allen *et al.* (1987) warn us that there are an increasing number of corporation organizing in-company ethics courses. This activity may be beneficial initially, but unless this effort is used to strengthen the cultural foundations, the chance will be lost.

It is not a question of forcing the staff to “digest” ethical values, but rather assuming them as our own, so that they are useful for the staff and the organization, because otherwise, as Willmott (1993) has pointed out on the subject on ethical renovation, cultural strengthening programmes may hinder the achievement of democratic values.

8. Periodically bearing in mind which ethical culture supports the whole structure of the corporation.

Although ethical values may appear to have settled, due to the short time elapsed since their introduction and acceptance, they are still fragile. Therefore, it is necessary to constantly evoke them, in order to strengthen progressively the shared personality which is desired.

If, after efficiently following all the preceding steps, the issue is neglected, there may be negative effects endangering the whole process; hence the importance of this point, which would represent the culmination of all this procedure.

By means of a chronological enumeration of the steps which must be taken to create or modify the corporate ethical culture of a specific organization, we have also shown that the management of organizational culture is a powerful instrument to achieve suitable ethical values, which are furthermore shared by all members of a company. Now we can understand the idea put forward by Waters & Bird (1987): it is easier to influence upon ethical behaviours and attitudes through culture than through bureaucratic formulae.

In this line of argumentation, Akaah (1993) has added that professionals working for organizations with bureaucratic cultures have worse ethical values than those who live within a democratic, innovating corporate culture.

III. Conclusion.

It is possible to manage business ethics, to a very high degree, if we consider it a component of corporate culture. For this purpose, the cultural implementation and modification procedures must be used and applied to the specific organizational values of corporate ethical culture. The process is, however, much more complex than the mere statement and formulation of an ethical code; as we have analyzed in this paper, it is necessary to make a diagnosis of the present ethical values in order to, through a step-by-step method, making the suitable ethical beliefs known and then shared by all members of an organization. Of course, this should be done regardless of the post they hold or the department they belong to, building in this way an adequate *corporate ethical culture*.

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